DR 0021X (10/17/11)

COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0007

www.TaxColorado.com

(7102)

# **Amended Colorado Oil and Gas Severance Tax Return**

For taxable year beginning, 20E	nding	, 20_	·									
Last Name (or Corporation Name)	First Nam	e and Middl	e Initial		Decease							
Yourself					YE	Soci	al Secu	rity Num	ber or	Color	ado A	ccount No.
Your Spouse (see controlled group definition)					YE	Spor	use's So	ocial Sec	curity N	Numb	er	
Address						Fed	eral Er	nployer	ID N	umb	er	
City		State	ZIP	Code	e	Tele	phone					
							)					
If this is a final return check this box				ES		10		BOUNI				T DOLL AD
Are you a producer of Colorado Oil or Gas?  TAX and CREDIT—Complete schedule DR 0021D first.	Attach the DR	0021D to th	_	_		-		ROUNI	וטוכ	HE N	EARES	T DOLLAR
·					•		• 1					00
Oil and gas tax, enter amount from line 5, DR 0021D											00	
3. Net tax, line 1 minus line 2 but not less th												00
PREPAYMENTS			.,									
4. Severance tax withheld, attach forms DF	R 0021W					·	• 4					OC
5. Estimated tax and extension payments .							• 5					00
6. Total prepayments, add lines 4 and 5												00
Stop here to let the department calculate y and continue with line 7.	your refund o	r balance	due. Ot	therv	vise, n	nanual 	ly con	nplete	the r	etu	rn yo	urself
7. If line 6 is larger than line 3, enter your o	verpayment						• 7					00
8. Enter the overpayment from your original												00
9. If line 3 is larger than line 6, enter the ar		•	-									00
10. Enter the amount owed from your original	al return or a	s previou	sly adji	uste	d		• 10 │					oc
COMPUTE THE AMOUNT YOU OWE												
11. Line 8 minus line 7, but not less than zer	· · · · · · · · · · · · · · · · · · ·						. 11					00
12. Line 9 minus line 10, but not less than zero1					. 12					00		
13. Additional tax due, total of lines 11 and 12						. 13					00	
14. Interest due on additional tax						• 14					00	
15. Penalty due						• 15					00	
16. Estimated tax penalty due											00	
17. Payment due with this return, add lines 13 through 16								00				
	ollected funds, the De	epartment of Re	venue may	collect	t the payn	nent amou	int directly	y from you	ur bank	accou	int elec	tronically.
COMPUTE YOUR REFUND							40 1					1
18. Line 7 minus line 8, but not less than zer							. 18					00
19. Line 10 minus line 9, but not less than z							1					00
20. Refund claimed with this return, total of	ines 18 and	19 (Do not i	nclude thi	s amo	ount on li	ine 20)	•20					00
21. Overpayment credited to next year's est	imated tax					°	•21 [					00
					$\Box$	ype:	7 Cha	okina	$\Box$	Sovi	ngs	
Routing number					<u>'</u> '	уре	_ Crie	cking	Ц,	Savi	nys	
Account number												
REASON FOR AMENDMENT:												
MAIL TO AND MAKE CHECKS PAYABLE TO: Colora												
Under penalty of perjury in the second degree, I declare best of my knowledge and belief it is true, correct, and co		mined this r	eturn an	u to t	ne	Name,	addres		lephon ring ref		nber c	f person
Signature of Individual Taxpayer  Date							propai	g ici	will.			
Spouse's Signature	Date				$\neg$							
Signature of Corporate Officer		Date			$\dashv$							

## Amended Colorado Oil and Gas Severance Tax Return DR 0021X Instructions

The Amended Colorado Oil and Gas Severance Tax Return (DR 0021X) is required to be used when correcting your Colorado Oil and Gas Severance Tax Return (DR 0021).

#### Statute of Limitations

The statute of limitations for filing a Colorado severance tax claim for refund is generally three years from the due date of the original return or three years from the date of last tax payment for the year involved, whichever is later.

## **Refund for Deceased Taxpayer**

To request a refund for a deceased taxpayer, write "deceased" across the top of the return and the date of death next to the deceased person's name. Additionally, you must sign the return and write "filling as surviving spouse" or "filling as legal representative" by your signature.

Any person other than the surviving spouse who files a return and requires a refund on behalf of a deceased person must attach a copy of the death certificate and the DR 0102, Claim for Refund for Deceased Taxpayer.

#### **Colorado Account Number**

For business accounts, enter your Colorado account number and your Federal Employer Identification Number (FEIN) in the spaces provided. For individuals, enter your Social Security number.

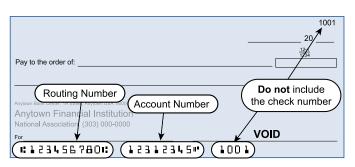
Lines 11 through 17 compute the amount owed to the state on the amended return. Any decrease in the amount of the overpayment (line 11) or increase in the amount owed (line 12) will indicate that an amount is owed with the amended return. To pay the amount you owe, write your Colorado account number or Federal Employer Identification Number (FEIN) on your check. Enclose but do not attach your payment with DR 0020CX

Lines 18 through 21 compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 18) or decrease in the amount owed (line 19) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 21) for the tax year following the period on the amended return, or can be requested as a refund (line 20).

### **Direct Deposit**

The department can deposit your refund directly into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

#### How do I use Direct Deposit?



The **routing number** must be nine digits. The **account number** can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols.

You should contact your financial institution to make sure your deposit will be accepted and to obtain the correct routing and account numbers. This is especially important if you want your refund deposited to a savings account at a credit union. The Department of Revenue is not responsible for a lost refund if you enter the wrong account information. Any refund claim that, for any reason, cannot be deposited into the account specified will be issued and mailed in check form instead.

#### Interest

If the return is amended after the original due date of the return, interest at the applicable statutory rate will accrue on any balance of tax due until paid.

January 1 through December 31:

Tax due paid without billing

Tax paid within 30 days of billing

Tax due paid after 30 days of billing

Refunds of less than \$5,000

Refunds of \$5,000 or more and 10% or more of the net tax liability

2008	2009	2010	2011	2012					
8%	5%	3%	3%	3%					
8%	5%	3%	3%	3%					
11%	8%	6%	6%	6%					
11%	8%	6%	6%	6%					
8%	5%	3%	3%	3%					

## **Penalty**

The penalty on any balance of tax due is \$30 or 30% of the balance of tax due, whichever is greater.

#### Reason for amended return

Attach an explanation and any documentation, including schedule DR 0021D, and/or DR 0021PD needed to substantiate the changes reported on the amended return.

## Forms and Information

If you have any questions you may call the Department of Revenue at (303) 238-SERV(7378) or see our Web site at www.TaxColorado.com for forms and information.

